SUPPLEMENTAL MOTOR VEHICLES

Supplemental motor vehicles are those registered subsequent to October 1 and prior to August 1. Assessments for supplemental motor vehicles are prorated from the month registered through September 30 at the following percentages:

<table>
<thead>
<tr>
<th>Month</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>October</td>
<td>100.0%</td>
</tr>
<tr>
<td>November</td>
<td>91.7%</td>
</tr>
<tr>
<td>December</td>
<td>83.3%</td>
</tr>
<tr>
<td>January</td>
<td>75.0%</td>
</tr>
<tr>
<td>February</td>
<td>66.7%</td>
</tr>
<tr>
<td>March</td>
<td>58.3%</td>
</tr>
<tr>
<td>April</td>
<td>50.0%</td>
</tr>
<tr>
<td>May</td>
<td>41.7%</td>
</tr>
<tr>
<td>June</td>
<td>33.3%</td>
</tr>
<tr>
<td>July</td>
<td>25.0%</td>
</tr>
</tbody>
</table>

The same forms of proof are required for any adjustments to supplemental motor vehicle list bills.

The responsibility to provide authoritative documentation and proof rests entirely with the taxpayer, property owner or claimant. The Department of Assessment does not research records, call dealerships, leasing companies, DMV or any other sources.

IF VEHICLE IS REPOSSESSED:

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt.
   This is REQUIRED

   PLUS: Either one of the next 2

2. Letter from the finance company stating the date vehicle was taken and that it was not redeemed by you and the year, make, model & Vehicle Identification # of the vehicle.

3. Copy of the bill of sale or auction papers that shows the year, make, model & Vehicle Identification # of the vehicle and date of sale.

Vehicles garaged, parked long-term or registered as located within Bridgeport but owned by non-residents may also be subject to assessment (and therefore taxes) within Bridgeport.
MOTOR VEHICLE CREDIT PROCEDURE

Motor vehicle tax bills encompass the period from October 1st to September 30th. If you transfer your existing plates directly to another vehicle, a tax credit will be automatically applied to the first bill for your new vehicle. The taxpayer is not involved in this process.

If you sold your vehicle and did NOT transfer the plate to another vehicle, you may be entitled to a tax credit. Please read the "POSSIBLE TAX CREDIT" section to identify the documentation the Department of Assessments requires to adjust your tax bill.

Special note: a CT Department of Motor Vehicles cancellation of registration or license plate does not indicate that you have disposed of the vehicle thus the requirement for the 2nd form of proof.

Copies of CT Department of Motor Vehicles cancellation of plate receipt may be requested from CT Department of Motor Vehicles (Copy Records Division) at (860) 263-5154.

The proof for any assessment adjustments ("Prorations") of Regular and Suplemental motor vehicle bills must be presented within 27 months of the Assessment Date. This is State Law. Example: An owner of a vehicle with a bill with an assessment date of October 1, 2016 has until December 31, 2018 to present proof of disposal to the Assessor.

PLEASE NOTE: UNREGISTERED VEHICLES IN YOUR POSSESSION AND VEHICLES REGISTERED IN OTHER STATES BUT LOCATED IN CONNECTICUT FOR THREE MONTHS ARE TAXABLE & MUST BE DECLARED AS PERSONAL PROPERTY ANNUALLY. FAILURE TO DECLARE MAY SUBJECT YOU TO PENALTIES & MULTIPLE YEARS ASSESSMENTS.

MOTOR VEHICLE CREDIT ADJUSTMENTS

The documents supporting your claim of vehicle sale or disposal must meet the following criteria.

Copy of Legal Documentation
1. Must be clearly dated
2. Must be signed (when necessary)
3. Must be legible
4. Must show vehicle identification number, make, model and year

POSSIBLE TAX CREDIT SECTION

VEHICLE SOLD

1. Copy of CT Department of Motor Vehicles cancellation of plate receipt. This is REQUIRED.

   Plus: At least one of the following:

   2. Copy of the vehicle title with the year, make, model & Vehicle identification # of the vehicle as well as buyer’s signature front and back.
   3. Copy of the new owner’s registration or the new owner’s title with the year, make, model & vehicle identification # of the vehicle.
   4. DMV copy of Cancelled Title. Contact the DMV for details.
   5. Copy of trade-in agreement with all motor vehicle information.
   6. Lease Agreement and Odometer Statement which reflects the VIN of the returned vehicle and date of return. If you are unable to obtain the above information.
   7. Request a letter from your insurance company identifying the vehicle (make, model and VIN#) showing the date AND REASON REMOVED (i.e. sold, totaled, etc.) Please note if your insurance letter does not state the reason the vehicle was removed it is not acceptable as proof of the disposition of your vehicle.

8. Carfax Report for your vehicle may be used showing the disposition of the vehicle if no other document conditions can be met.

VEHICLE DESTROYED:

1. Copy of CT Department of Motor Vehicles cancellation of plate receipt. This is REQUIRED
   PLUS: Either or Both of the next 2

2. Letter from insurance agent or company stating the vehicle was a total loss, the date of the accident, the claim #, the year, the make, model & Vehicle ID number (VIN) and a statement clearly stating they took possession.

3. Receipt from scrap or junk dealer to whom the vehicle was sold and the year, make, model & vehicle identification number of the vehicle.

TO PROVE RESIDENCY FOR VEHICLE REGISTERED OUT OF STATE:

1. A copy of your home assessment record card or your lease (rental agreement).
2. An electric bill showing beginning service date.
4. A voter’s registration card showing registration date.
5. A copy of the original out of state registration and title showing the year, make, model & Vehicle Identification number of the vehicle. REQUIRED.

The Assessor may require any or all of the above.

VEHICLE STOLEN:

1. A copy of CT Department of Motor Vehicles cancellation of plate receipt. This is REQUIRED
   PLUS: Either of the next 2

2. A statement from your insurance agent or company stating that vehicle was stolen and not recovered, date of theft and the year, make, model & Vehicle Identification number of the vehicle & the Claim number.

3. Copy of Police Department report which must state that the vehicle was stolen and never recovered.